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JF
PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
AMENDMENT TRANSMITTAL LETTER

I hereby certify that this correspondence is being deposited with the U.S. Postal Service as first class mail in an envelope addressed to Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on March 25, 2005.

Christina L. Vann

Applicant : T.C. Cheng, et al. Confirmation No. 7528
Application No. : 09/780,699
Filed : February 9, 2001
Title : FAST METHOD FOR THE FORWARD AND INVERSE MDCT IN AUDIO CODING

Grp./Div. : 2655
Examiner : Susan Iris McFadden

Docket No. : 41557/RRT/C694

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Post Office Box 7068
Pasadena, CA 91109-7068
March 25, 2005

Commissioner:

Enclosed is an amendment to the above-identified application.

CLAIMS AS AMENDED						
	Claims Remaining After Amendment	Highest Number Paid For	Number Extra Claims	Small Entity Rate	Large Entity Rate	FEE
Total Claims Fee	6	*20	0	0 x \$25.00	0 x \$50.00	0
Independent Claims	5	** 5	0	0 x \$100.00	0 x \$200.00	0
Multiple Dependent Claims ***				\$180.00	\$360.00	0
TOTAL FILING FEE						0
NO ADDITIONAL FEE REQUIRED	IF NO FEE REQUIRED, INSERT "0"					0

LIST INDEPENDENT CLAIMS: 1, 2, 4, 5, and 6

* IF HIGHEST NUMBER PREVIOUSLY PAID FOR IS 20 OR LESS, WRITE "20" IN COLUMN 3.
** IF HIGHEST NUMBER PREVIOUSLY PAID FOR IS 3 OR LESS, WRITE "3" IN COLUMN 3.
*** PAY THIS FEE ONLY WHEN MULTIPLE DEPENDENT CLAIMS ARE ADDED FOR THE FIRST TIME.

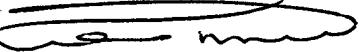
Attached is our check for \$0 to pay the fees calculated above.
A Petition for Extension of Time and the required fee are enclosed.
Other enclosures:

Amendment Transmittal Letter
Application No. 09/780,699

The Commissioner is hereby authorized to charge any fees under 37 CFR 1.16 and 1.17 which may be required by or to give effect to this paper to Deposit Account No. 03-1728. Please show our docket number with any charge or credit to our Deposit Account. A copy of this letter is enclosed.

Respectfully submitted,

CHRISTIE, PARKER & HALE, LLP

By 
Raymond R. Tabandeh
Reg. No. 43,945
626/795-9900

RRT/clv

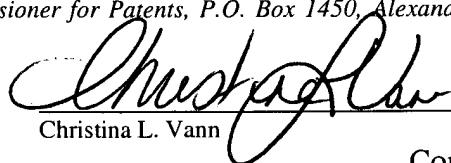
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A handwritten signature in black ink, appearing to read "Christina L. Vann".

Christina L. Vann

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AMENDMENT

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Post Office Box 7068
Pasadena, CA 91109-7068
March 25, 2005

Commissioner:

In response to the Office action of January 7, 2005 and the Notice of Withdrawal of November 5, 2004, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.